

**J F LANDER LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR**  
**31 JANUARY 2006**



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COMPANIES HOUSE 07/07/2006

**THE MKL PARTNERSHIP LIMITED**

Chartered Certified Accountants  
Herston Cross House  
230 High Street  
SWANAGE  
Dorset  
BH19 2PQ

# **J F LANDER LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 JANUARY 2006**

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**J F LANDER LIMITED****ABBREVIATED BALANCE SHEET****31 JANUARY 2006**

	Note	2006 £	2005 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		23,818	29,203
<b>CURRENT ASSETS</b>			
Debtors		1,175	2,371
Cash at bank and in hand		24,680	18,039
		<u>25,855</u>	<u>20,410</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>13,723</u>	<u>26,974</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<b>12,132</b>	<b>(6,564)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>35,950</b>	<b>22,639</b>
<b>CREDITORS: Amounts falling due after more than one year</b>		<b>1,365</b>	<b>5,236</b>
		<u>34,585</u>	<u>17,403</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	100	100
Profit and loss account		34,485	17,303
<b>SHAREHOLDERS' FUNDS</b>		<u>34,585</u>	<u>17,403</u>

The Balance sheet continues on the following page.  
The notes on pages 3 to 5 form part of these abbreviated accounts.

**J F LANDER LIMITED****ABBREVIATED BALANCE SHEET** *(continued)***31 JANUARY 2006**

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The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges his responsibility for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved and signed by the director on 17 June 2006.

MR. J.F. LANDER



**J F LANDER LIMITED****NOTES TO THE ABBREVIATED ACCOUNTS****YEAR ENDED 31 JANUARY 2006**

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**1. ACCOUNTING POLICIES****Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

**Changes in accounting policies**

In preparing the financial statements for the current year, the company has adopted the following Financial Reporting Standards:

-FRS 21 'Events after the Balance Sheet date (IAS 10)';

-FRS 25 'Financial Instruments: Disclosure and Presentation (IAS 32)'; and

-FRS 26 'Financial Instruments: Measurement (IAS 39)' (early adoption).

FRS 21 'Events after the Balance Sheet date (IAS 10)'

The adoption of FRS 21 has resulted in a change in accounting policy in respect of proposed equity dividends. If the company declares dividends to the holders of equity instruments after the balance sheet date, the company does not recognise those dividends as a liability at the balance sheet date. The aggregate amount of equity dividends proposed before approval of the financial statements, which have not been shown as liabilities at the balance sheet date, are disclosed in the notes to the financial statements. Previously, proposed equity dividends were recorded as liabilities at the balance sheet date.

FRS 25 'Financial Instruments: Disclosure and Presentation (IAS 32)' and FRS 26 'Financial Instruments: Measurement (IAS 39)'

The adoption of FRS 25 has had no effect on the presentation of these figures.

**Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

**Fixed assets**

All fixed assets are initially recorded at cost.

**J F LANDER LIMITED****NOTES TO THE ABBREVIATED ACCOUNTS****YEAR ENDED 31 JANUARY 2006****1. ACCOUNTING POLICIES** *(continued)***Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	- 25% Reducing Balance Method
Motor Vehicles	- 25% Reducing Balance Method
Boat	- 25% Reducing Balance Method

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 February 2005	49,885
Additions	2,555
<b>At 31 January 2006</b>	<b>52,440</b>
<b>DEPRECIATION</b>	
At 1 February 2005	20,682
Charge for year	7,940
<b>At 31 January 2006</b>	<b>28,622</b>
<b>NET BOOK VALUE</b>	
<b>At 31 January 2006</b>	<b>23,818</b>
At 31 January 2005	29,203

**J F LANDER LIMITED****NOTES TO THE ABBREVIATED ACCOUNTS****YEAR ENDED 31 JANUARY 2006**

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**3. SHARE CAPITAL****Authorised share capital:**

	<b>2006</b>	<b>2005</b>
	<b>£</b>	<b>£</b>
1,000 Ordinary shares of £1 each	<b><u>1,000</u></b>	<b><u>1,000</u></b>

**Allotted, called up and fully paid:**

	<b>2006</b>		<b>2005</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
Ordinary shares of £1 each	<b><u>100</u></b>	<b><u>100</u></b>	<b><u>100</u></b>	<b><u>100</u></b>